

The Township of Abington

Resolution 98-018

Tax Exemption Ordinance Extension

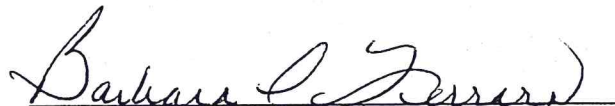
Whereas, Abington Township has adopted Ordinance No. 1768 for the purpose of providing certain tax exemptions to properties located within designated commercial districts, and

Whereas, Ordinance No. 1768 in Section VII.C contains provisions for renewal and expansion of the tax exemption program by resolution of the Board of Commissioners, and

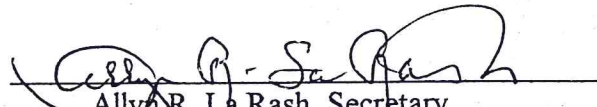
Whereas, the Board of Commissioners of The Township of Abington desires to extend the effective application period for tax exemption for an additional two year period,

Now then, be it resolved this 8th day of October, 1998, that the term for tax exemption application as set forth in Ordinance No. 1768 shall herewith continue for an additional two year period and remain effective until October 10th, 2000.

Approved:


Barbara C. Ferrara, President

Attest:


Allyn R. La Rash, Secretary

**The Township of Abington
Resolution 00-021
Tax Exemption Ordinance Expansion and Extension**

Whereas, Abington Township has adopted Ordinance No. 1768 for the purpose of providing certain tax exemptions to properties located in designated commercial districts, and

Whereas, Ordinance No. 1768 in Section VII.C. contains provisions for renewal and expansion of the tax exemption program by resolution of the Board of Commissioners, and

Whereas, the Board of Commissioners of the Township of Abington desires to extend the effective application period for tax exemption for an additional five year period, lasting until October 31, 2005, and

Whereas, the Board of Commissioners of the Township of Abington desires to expand the properties eligible for tax exemption to include the following:

1. All properties addressed to or having tax parcel frontage on Old York Road between Moreland Rd. and Old Welsh Rd., and between Edge Hill Road and Cloverly Road.
2. All properties addressed to or having tax parcel frontage on The Fairway between Old York Road and Rydal Road.
3. All properties addressed to or having tax parcel frontage on Easton Road from Keswick Avenue to Cross Road.
4. All properties addressed to or having tax parcel frontage on Bradfield Road from Susquehanna Road to Easton Road.
5. All properties addressed to or having tax parcel frontage on Jenkintown Road between Maple Avenue and 200 feet east of Tyson Avenue, and all properties addressed to or having tax parcel frontage on Tyson Road within two hundred feet of the intersection with Jenkintown Ave.

Now then, be it resolved this _____ day of _____, in the year 2000, that the terms and provisions for tax exemption as set forth in Ordinance No. 1768 shall be expanded and extended as described herein.

Approved:

Barbara C. Ferrara, President

Attest:

Burton T. Conway, Acting Secretary

The Township of Abington

Resolution 05-021

Tax Exemption Ordinance Expansion and Extension

Whereas, Abington Township has adopted Ordinance No. 1768 for the purpose of providing certain tax exemptions to properties located in designated commercial districts, and

Whereas, Ordinance No. 1768 in Section VII.C. contains provisions for renewal and expansion of the tax exemption program by resolution of the Board of Commissioners, and

Whereas, the Board of Commissioners of the Township of Abington desires to extend the effective application period for tax exemption for an additional five year period, lasting until October 31, 2010, and

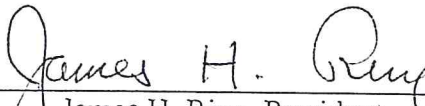
Whereas, the Board of Commissioners of the Township of Abington desires to include all of the properties included in Ordinance 1768 and Resolution 00-021, which are reclarified herein to include:

1. **Keswick Village:** All properties addressed to or having tax parcel frontage on Keswick Avenue between Abington Avenue and Easton Road together with all properties having commercial zoning and tax parcel frontage on the east side of Easton Road between Parkdale Avenue and Oakdale Avenue. In addition, all properties addressed to or having tax parcel frontage on Easton Road from Keswick Avenue to Cross Road.
2. **Mc Kinley District:** All properties addressed to or having tax parcel frontage on Township Line Road between West Avenue and the end of 939 Township Line Road.
3. **North Hills District:** All properties addressed to or having tax parcel frontage on Limekiln Pike between Central Avenue and Elm Avenue together with all properties addressed to or having frontage on Mt. Carmel Avenue between Chelsea Avenue and Tennis Avenue, and all properties addressed to or having frontage on the south side of Mt. Carmel Avenue between Station Avenue and Edge Hill Road.
4. **Old York Road District:** All properties addressed to or having tax parcel frontage on Old York Road between Moreland Road and Cloverly Road.
5. **Roslyn District:** All properties addressed to or having tax parcel frontage on Easton Road between Old Welsh Road and Susquehanna Street together with all properties addressed to or having tax parcel frontage on Bradfield Road between Susquehanna and Easton Road.
6. **The Fairway District:** All properties addressed to or having tax parcel frontage on The Fairway between Old York Road and Rydal Road.

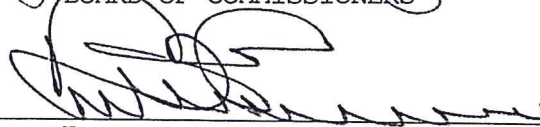
7. Ardsley District: All properties addressed to or having tax parcel frontage on Jenkintown Road between Edge Hill Road and Maple Avenue, together with all properties addressed to Edghill Road between Jenkintown and Houston Avenue, and all properties addressed to or having frontage on the west side of Tyson Avenue bewithin two hundred feet of the intersection with Jenkintown Road.

Now then, be it resolved this 10th day of November, in the year 2005, that the terms and provisions for tax exemption as set forth in Ordinance No. 1768 and Resolution 1768 shall be extended as described herein.

Approved:


James H. Ring, President
BOARD OF COMMISSIONERS

Attest:


Burton T. Conway, Acting Secretary

Resolution 05-025

Tax Exemption Ordinance Expansion

Whereas, Abington Township has adopted Ordinance No. 1768 for the purpose of providing certain tax exemptions to properties located in designated commercial districts, and

Whereas, Ordinance No. 1768 in Section VII.C. contains provisions for renewal and expansion of the tax exemption program by resolution of the Board of Commissioners, and

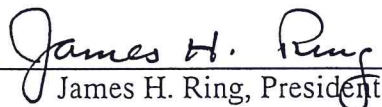
Whereas, the Board of Commissioners of the Township of Abington desires to extend the geographic application of tax exemption to include the Huntingdon Pike Business District, lasting until October 31, 2010, and

Whereas, the Board of Commissioners of the Township of Abington desires to define the Huntingdon Pike Business District to include the following description:

1. **Huntingdon Pike District:** All properties addressed to or having tax parcel frontage on Huntingdon Pike between Shady Lane and a point two hundred and fifty feet north of the intersection with Rockledge Avenue, and located in the PB Planned Business or M Mixed Use zoning districts

Now then, be it resolved this 8th day of DECEMBER, in the year 2005, that the terms and provisions for tax exemption as set forth in Ordinance No. 1768 and Resolution 1768 shall be extended as described herein.

Approved:


James H. Ring, President

Attest:

Burton T. Conway, Secretary

Resolution 06-010

Tax Exemption Ordinance Expansion and Business District Extension

Whereas, Abington Township has adopted Ordinance No. 1768 for the purpose of providing certain tax exemptions to properties located in designated commercial districts, and

Whereas, Ordinance No. 1768 in Section VII.C. contains provisions for renewal and expansion of the tax exemption program by resolution of the Board of Commissioners, and

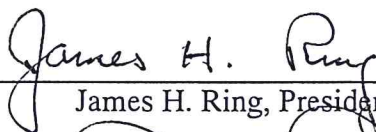
Whereas, the Board of Commissioners of the Township of Abington desires to extend the geographic application of tax exemption to include an extension of the North Hills Revitalization District along Mt. Carmel Avenue, lasting until October 31, 2010, and

Whereas, the Board of Commissioners of the Township of Abington desires to define the North Hills Revitalization District to include the following description:

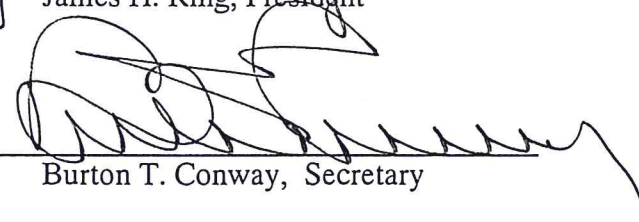
1. **North Hills District:** All properties addressed to or having tax parcel frontage on Limekiln Pike between Central Avenue and Elm Avenue, together with all properties addressed to or having frontage on Mt. Carmel Avenue between Chelsea Avenue and Tennis Avenue, and all properties addressed to or having frontage on the south side of Mt. Carmel Avenue between Station Avenue and Edge Hill Road, and on the north side of Mt. Carmel Avenue between Elm Avenue and Tyson Avenue.

Now then, be it resolved this 20TH day of APRIL, in the year 2006, that the terms and provisions for tax exemption as set forth in Ordinance No. 1768 as amended, shall be extended as described herein.

Approved:


James H. Ring, President

Attest:


Burton T. Conway, Secretary

Resolution 09-13 (Rev 3/4/09)

A Resolution providing for expansion of the Tax Exemption Ordinance to include properties designated herein along Moreland Road and Highland Avenue, expansion of the exemption schedule for properties formally certified as blighted, and extending the time period for application of tax exemption on properties previously designated by Ordinance 1768 and applicable resolutions.

Whereas, the Abington Township Board of Commissioners has adopted Ordinance No. 1768 for the purpose of providing certain tax exemption for properties located in the designated commercial business districts, as provided for under the Local Economic Revitalization Tax Assistance Act, and

Whereas, Ordinance No. 1768 in Section VII.C contains provisions for renewal and expansion of the tax exemption program by resolution of the Board of Commissioners, and

Whereas, the Abington Township Economic Development Committee has subsequently reviewed the condition of commercial properties in additional areas of the Township and determined that blight and property vacancy is contributing to property deterioration in the township, and

Whereas, the Abington Township Economic Development Committee and the Board of Commissioners seek to eliminate blight and encourage construction, alterations, and additions that facilitate occupancy and higher standards of economic use through application of the Local Economic Revitalization Tax Assistance Act, and,

Whereas, the Board of Commissioners of the Township of Abington has conducted a public hearing to review the findings of the Economic Development Committee; to affix the boundaries of the extension area, revise the exemption schedule in part, and to establish the extension period for application of the LERTA program, and

Whereas, after such, the Board of Commissioners desires to extend the boundaries, schedule, and time frame for application of tax exemption under the provisions of Ordinance 1768 as described below:

1. The following tax parcels located along Moreland Road shall be eligible:

- Block 117 Unit 01, Unit 13, Unit 16, and Unit 17
- Block 124 Unit 34
- Block 243 Units 10, 11, 12, and 13, Unit 15, Units 20 and 21, Unit 35

2. The following tax parcels located along Highland Avenue shall be eligible:

- Block 305 Unit 1 and Unit 37

3. For properties located in blighted property planning ordinance study zones as identified on the attached parcel study maps for portions of Old York Road and Easton Road, the LERTA exemption schedule shall be expanded to ten years for improvements as follows:

| | |
|-------------|----------------------|
| Year One: | One Hundred Percent |
| Year Two: | One Hundred Percent |
| Year Three: | One Hundred Percent |
| Year Four: | One Hundred Percent |
| Year Five: | Seventy Five Percent |
| Year Six: | Seventy Five Percent |
| Year Seven: | Fifty Percent |
| Year Eight: | Fifty Percent |
| Year Nine: | Twenty Five Percent |
| Year Ten: | Twenty Five Percent |

4. All commercial properties previously deemed applicable for the LERTA program under Ordinance 1768, and extended by Resolutions 98-018, 00-021, 05-021, 05-025, and 06-010, which are currently set to expire on October 31, 2010, together with the parcels identified herein, shall collectively be extended until October 31, 2014.
5. In administration of this resolution, the township shall ascertain the following:
- That with respect to abatement for vacant buildings or vacant portions thereof, that the property has been vacant for at least a period of 6 months, and not simply in transition between tenancy, and that the abatement value pertains solely to the vacant premises.
 - That with respect to improvements and additions, that such are consistent with any approved business corridor or district planning guidelines.
 - That the abatement does not apply to residential uses.
 - That application for abatement is made between the issuance of a building permit and the issuance of a final occupancy certificate.

Now then, be it resolved this 9th day of April in the year 2009, that the terms and provisions for tax exemption as set forth in Ordinance No. 1768 shall be expanded and extended as described herein. The terms and conditions expressed in this resolution shall not take effect until the day following the adoption of a joint resolution by the Abington Township Board of School Directors.

Approved:

Carol T. Di Joseph, President

Attest:

Burton T. Conway, Secretary

Resolution 09-28

A Resolution providing for expansion of the Tax Exemption Ordinance to include properties designated herein along Moreland Road and Highland Avenue, expansion of the exemption schedule for properties formally certified as blighted, and extending the time period for application of tax exemption on properties previously designated by Ordinance 1768 and applicable resolutions.

Whereas, the Abington Township Board of Commissioners has adopted Ordinance No. 1768 for the purpose of providing certain tax exemption for properties located in the designated commercial business districts, as provided for under the Local Economic Revitalization Tax Assistance Act, and

Whereas, Ordinance No. 1768 in Section VII.C contains provisions for renewal and expansion of the tax exemption program by resolution of the Board of Commissioners, and

Whereas, the Abington Township Economic Development Committee has subsequently reviewed the condition of commercial properties in additional areas of the Township and determined that blight and property vacancy is contributing to property deterioration in the township, and

Whereas, the Abington Township Economic Development Committee and the Board of Commissioners seek to eliminate blight and encourage construction, alterations, and additions that facilitate occupancy and higher standards of economic use through application of the Local Economic Revitalization Tax Assistance Act, and,

Whereas, the Board of Commissioners of the Township of Abington has conducted a public hearing to review the findings of the Economic Development Committee; to affix the boundaries of the extension area, revise the exemption schedule in part, and to establish the extension period for application of the LERTA program, and

Whereas, after such, the Board of Commissioners desires to extend the boundaries, schedule, and time frame for application of tax exemption under the provisions of Ordinance 1768 as described below:

1. The following tax parcels along Moreland Rd. shall be eligible for the Five Year Schedule:

- Block 117 Unit 01, Unit 13, Unit 16, and Unit 17
- Block 124 Unit 34
- Block 243 Units 10, 11, 12, and 13, Unit 15, Units 20 and 21, Unit 35

2. The following tax parcels shall be eligible for the Ten Year Schedule:

- Block 305 Unit 1 and Unit 37 along Highland Road
- For approved properties located in blighted property planning ordinance study zones as identified on the attached parcel study maps for portions of Old York Road and Easton

Road, the LERTA exemption schedule shall be expanded to ten years for qualifying new construction or improvements.

3. The Ten Year Abatement Schedule shall provide for the following:

Year One: 100% of the actual cost of new construction or improvements
Year Two: 100% of the actual cost of new construction or improvements
Year Three: 100% of the actual cost of new construction or improvements
Year Four: 100% of the actual cost of new construction or improvements
Year Five: 75% of the actual cost of new construction or improvements
Year Six: 75% of the actual cost of new construction or improvements
Year Seven: 50% of the actual cost of new construction or improvements
Year Eight: 50% of the actual cost of new construction or improvements
Year Nine: 25% of the actual cost of new construction or improvements
Year Ten: 25% of the actual cost of new construction or improvements

4. All commercial properties previously deemed applicable for the LERTA program under Ordinance 1768, and extended by Resolutions 98-018, 00-021, 05-021, 05-025, and 06-010, which are currently set to expire on October 31, 2010, together with the parcels identified herein, shall collectively be extended until October 31, 2014. For general reference purposes, these areas are as follows: (See attachment A for detailed description)

- a. Ardsley Business District
- b. Hollywood/ Huntingdon Pike Business District
- c. Keswick Village District
- d. McKinley Business District
- e. North Hills Business District
- f. Old York Road District
- g. Roslyn Business District
- h. The Fairway District


5. Commercial properties located in the blighted areas described herein are not automatically entitled to a tax abatement for alterations or additions. The property owner must file an application with the designated township official. Prior to approving an application, the designated township official shall determine that the following conditions have been satisfied:

- a. That the property in questions is located within the boundaries of an authorized tax abatement district.
- b. That a plan or drawing of the proposed improvement is submitted with the tax abatement application, a copy of the building permit, and information required on the application form.
- c. The amount of abatement shall be verified against the cost of construction submitted with the building permit and other applicable cost information.

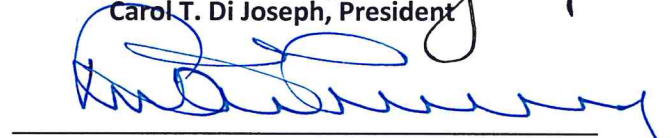
- d. That the alteration or new construction is consistent with any design guidelines that are established for the district, and that the proposal does not negate the construction or establishment of any improvement proposed by the Township which is designate in a district planning document .
 - e. That the proposed alteration or construction does not adversely affect an adjoining property or a public improvement in the district by virtue of diminishing the number of available parking spaces, altering or changing ingress and egress, or interfering with the public sidewalk, landscaping or existing streetscape elements, unless such elements have been approved by the Board of Commissioners in a subdivision or land development plan.
 - f. That the proposed improvements do not require prior approvals or waivers from any governmental agency or applicable governmental codes and regulations.
 - g. That with respect to tax abatement approval for tenant alterations of vacant buildings or vacant portions thereof, that the property has been vacant for at least a period of 6 months, and not simply in transition between tenancy, and that the abatement value pertains solely to the vacant premises.
 - h. That the abatement does not apply to residential uses.
 - i. That the tax abatement application has been submitted to the township within thirty days of the issuance of a building permit where new construction is proposed, or within thirty days of the issuance of an occupancy permit when only internal fit outs or tenancy is proposed, unless the township has requested an owner or applicant to make specific changes to the improvement subsequent to the issuance of a building permit, but prior to the issuance of the final occupancy permit.
6. The approving official shall notify the County Assessment Office in writing that tax abatement is being offered for a specific property, and provide necessary documentation to confirm the approval.
 7. The Economic Development Official shall be the primary administrator of the tax abatement program, unless designated otherwise by the Board of Commissioners. The determination by the official shall be final unless a written letter of appeal is submitted to the township by the applicant within thirty days of a denial for tax abatement. The appeal shall then be reviewed by the Township Economic Development Committee, where a two thirds majority of the Committee shall be required to reverse a denial and grant the abatement award.
 8. The owner(s) of the property applying for tax abatement shall sign an agreement with the Township that there shall be no assessment appeal action on the property for a two year period following the award of a five-year abatement, or for a four year period following the award of a ten-year abatement.
 9. The administrating official may revoke an approved abatement, effective for the following tax year, if any proposed construction or alterations are subsequently found to be in violation of the approved plan or occupancy permit conditions.

Now then, be it resolved this thirteenth day of August in the year 2009, that the terms and provisions for tax exemption as set forth in Ordinance No. 1768 shall be expanded and extended as described herein. The terms and conditions expressed in this resolution shall not take effect until the day following the adoption of a joint resolution by the Abington Township Board of School Directors.

Approved:


Carol T. Di Joseph, President

Attest:


Burton T. Conway, Secretary

Notation: This resolution was separately ratified by the Abington School Board of Directors on the 8th day of September, 2009.

Attachment A

Previous Tax Abatement Business District Descriptions Included with Res. 09-28

1. **Ardasley District:** All commercial properties addressed to or having tax parcel frontage on Jenkintown Road between Edge Hill Road and Maple Avenue, Edge Hill Road between Jenkintown and Houston Avenue, and the west side of Tyson Avenue within two hundred feet of the intersection with Jenkintown Road.
2. **Huntingdon Pike:** All commercial properties addressed to or having tax parcel frontage on Huntingdon Pike between Shady Lane and a point two hundred and fifty feet north of the intersection with Rockledge Avenue.
3. **Keswick Village:** All commercial properties addressed to or having tax parcel frontage on Keswick Avenue between Abington Avenue and Easton Road, the east side of Easton Road between Parkdale Avenue and Oakdale Avenue, and Easton Road from Keswick Avenue to Cross Road.
4. **McKinley District:** All commercial properties addressed to or having tax parcel frontage on Township Line Road between West Avenue and the end of 939 Township Line Road.
5. **North Hills District:** All commercial properties addressed to or having tax parcel frontage on Limekiln Pike between Central Avenue and Elm Avenue together with all properties addressed to or having frontage on Mt. Carmel Avenue between Chelsea Avenue and Tennis Avenue, and all properties addressed to or having frontage on the south side of Mt. Carmel Avenue between Station Avenue and Edge Hill Road, and on the north side of Mt. Carmel Avenue between Elm Avenue and Tyson Avenue.
6. **Old York Road District:** All commercial properties addressed to or having tax parcel frontage on Old York Road between Moreland Road and Cloverly Road.
7. **Roslyn District:** All commercial properties addressed to or having tax parcel frontage on Easton Road between Old Welsh Road and Susquehanna Street together with all properties addressed to or having tax parcel frontage on Bradfield Road between Susquehanna and Easton Road.
8. **The Fairway District:** All commercial properties addressed to or having tax parcel frontage on The Fairway between Old York Road and Rydal Road.

Resolution 10-011

Abington Township

A Resolution providing for expansion of the Tax Abatement Ordinance and boundaries to include properties designated herein along Davisville Road and the east side of Easton between Davisville and Old Welsh Road, together with properties along Old York Road between Chester Avenue and Edge Hill Road in a ten year abatement schedule time period for application of tax exemption on properties previously designated by Ordinance 1768 and applicable resolutions.

Whereas, the Abington Township Board of Commissioners has adopted Ordinance No. 1768 for the purpose of providing certain tax exemption for properties located in the designated commercial business districts, as provided for under the Local Economic Revitalization Tax Assistance Act, and

Whereas, Ordinance No. 1768 in Section VII.C contains provisions for renewal and expansion of the tax exemption program by resolution of the Board of Commissioners, and

Whereas, the Abington Township Economic Development Committee has subsequently reviewed the condition of commercial properties in additional areas of the Township and determined that blight and property vacancy is contributing to property deterioration in the township, and

Whereas, the Abington Township Economic Development Committee and the Board of Commissioners seek to eliminate blight and encourage construction, alterations, and additions that facilitate occupancy and higher standards of economic use through application of the Local Economic Revitalization Tax Assistance Act, and,

Whereas, the Board of Commissioners of the Township of Abington has conducted a public hearing to review the findings of the Economic Development Committee; to affix the boundaries of the extension area, and to establish the abatement schedule and time period for application under the LERTA program, and

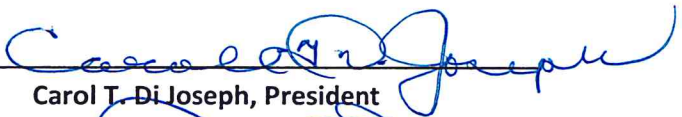
Whereas, after such, the Board of Commissioners desires to extend the boundaries, schedule, and time frame for application of tax exemption under the provisions of Ordinance 1768 as described below:

1. The following tax parcels located along Davisville Road and Easton Road shall be eligible for a 10 year schedule:
 - Block 124 Units 01, 02, 03, 04, 09, and 10
 - Block 125 Units 13, 14, 15, 16, 36, 37, 39, 44, 45, and 46

2. The following tax parcels located along Old York Road shall be eligible for a ten year schedule:
- Block 254 Units 10 and 11
 - Block 259 Units 37, 38, 39, 40, 41, 42, 43, 44, 45, 4, 47, 48, 49, 50, and 56
 - Block 260 Units 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, and 65.
3. The application period on these commercial properties shall collectively be available until October 31, 2014.

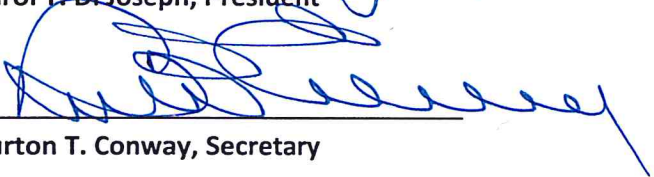
Now then, be it resolved this 8th day of APRIL in the year 2010 that the terms and provisions for tax abetment as set forth in Ordinance No. 1768 shall be expanded and extended as described herein. The terms and conditions expressed in this resolution shall not take effect until the day following the adoption of a joint resolution by the Abington Township Board of School Directors.

Approved:



Carol T. Di Joseph, President

Attest:



Burton T. Conway, Secretary

